

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
0		1000 REVENUE FROM LOCAL SOURCES		NOT APPLICABLE
1110 Local Property Tax		1100 Taxes		NOT APPLICABLE
1111 Local Prop Tax/Excess (PL58-1991)		1110 Local Property Taxes (Ad Valorem Taxes)		NOT APPLICABLE
1140 Non-Property Taxes		1110 Local Property Taxes (Ad Valorem Taxes)		NOT APPLICABLE
1190 Other Taxes		1130 Income Taxes - Local Option Tax		NOT APPLICABLE
		1190 Other Taxes		NOT APPLICABLE
		1190 Other Taxes		NOT APPLICABLE
		Revenue from Local Government Units Other Than School		
1150 License Excise Taxes		1200 Corporations		NOT APPLICABLE
1151 Commercial Vehicle Excise Tax		1210 Ad Valorem Taxes		NOT APPLICABLE
1120 Bank and Building and Loan Tax		1211 License Excise Taxes		NOT APPLICABLE
1125 Financial Institutions Tax		1212 Commercial Vehicle Excise Tax		NOT APPLICABLE
1160 Local Option Property Tax Replacement		1230 Income Taxes		NOT APPLICABLE
1130 Payments in Lieu of Taxes		1231 Financial Institution Tax		NOT APPLICABLE
		1231 Financial Institution Tax		NOT APPLICABLE
1311, 1321, 1331, 1341 Pupils or Parents		1232 Local Option - Property Tax Replacement		NOT APPLICABLE
		1280 Revenue in Lieu of Taxes		NOT APPLICABLE
1312 Other Indiana School Corporations		1290 Other Taxes		NOT APPLICABLE
1312, 1322, 1332, 1342 Out-of-State School Corporations		1300 Transfer Tuition and Other Payments		NOT APPLICABLE
8200 Payments By Joint School Members		1310 Transfer Tuition from Individuals		NOT APPLICABLE
8300 Payments/Area Vocational Schl Member		Transfer Tuition From Other Government Sources with the		
8400 Joint Services and Supply		1320 State		NOT APPLICABLE
Payments by School Corps to Charter		Transfer Tuition From Other School Corporations within the		
8800 Schools		1321 State		NOT APPLICABLE
3130 State Transfer Tuition		1322 Payments by Joint School Members		NOT APPLICABLE
2220, 8900 Other (Specify)		1323 Payments by Area Vocational School Members		NOT APPLICABLE
		1324 Joint Services and Supply		NOT APPLICABLE
		1325 Payments by School Corporations to Charter Schools		NOT APPLICABLE
		1326 State Transfer Tuition		NOT APPLICABLE
		1327 Other (Specify)		NOT APPLICABLE
		Transfer Tuition from Other Government Sources Outside the		
		1330 State		NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
1313, 1323, 1333, 1343 Out-of-State School Corporations 1314 Tuition-Other		Transfer Tuition From School Corporations Outside of the 1331 State 1340 Transfer Tuition From Other Private Sources 1350 Transfer Tuition for Voucher Program Students		NOT APPLICABLE NOT APPLICABLE NOT APPLICABLE
		1400 Transportation Fees		NOT APPLICABLE
		1410 Transportation Fees From Individuals		NOT APPLICABLE
		Transportation Fees From Other Government Sources Within 1420 The State		NOT APPLICABLE
1412, 1432, 1442 Other Indiana School Corporations		Transportation Fees From Other School Corporations Within 1421 The State		NOT APPLICABLE
		Transportation Fees From Other Government Sources Outside 1430 the State		NOT APPLICABLE
1413, 1433, 1443 Out-of-State School Corporations 1414 Not-For- Profits		Transportation Fees From Other School Corporations Outside 1431 the State 1440 Transportation Fees From Other Private Sources		NOT APPLICABLE NOT APPLICABLE
1610, 1930 Interest on Investments		1500 Investment Income		NOT APPLICABLE
		1510 Interest on Investments		NOT APPLICABLE
		1520 Dividends on Investments		NOT APPLICABLE
		1600 Food Services		NOT APPLICABLE
		1610 Daily Sales - Reimbursable Programs		NOT APPLICABLE
1612, 1632 Student Lunch		1611 School Lunch Program		NOT APPLICABLE
1611, 1631 Student Breakfast		1612 School Breakfast Program		NOT APPLICABLE
1615 Kindergarten Milk		1613 Special Milk Program		NOT APPLICABLE
1613, 1633 After School Supplement (Snack)		1614 After School Programs		NOT APPLICABLE
		1620 Daily Sales - Non-Reimbursable Programs		NOT APPLICABLE
Adult Breakfast, Adult Lunch, Adult After 1621, 1622, 1623 School		1621 Adult Sales		NOT APPLICABLE
		1622 Second Type A Students		NOT APPLICABLE
Student Ala Carte, Teacher Ala Carte, 1614, 1624, 1634 Welfare Ala Carte 1690 Other		1623 Ala Carte		NOT APPLICABLE
		1630 Special Functions (Specify)		NOT APPLICABLE
		1650 Daily Sales - Summer Food Program		NOT APPLICABLE
		1700 School Corporation Activities		NOT APPLICABLE
		1740 Fees - Student and Adult		NOT APPLICABLE
1960 Fees-Student and Adult		1741 Student and Adult		NOT APPLICABLE
1961 Other Fees		1742 Other Fees		NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		1750 Revenue From Enterprise Activities		NOT APPLICABLE
	1991 Receipts From Extra-Curricular Accounts	1760 Receipts From Extra-Curricular Accounts		NOT APPLICABLE
		1800 Revenue From Community Services Activities		NOT APPLICABLE
		1900 Other Revenue From Local Sources		NOT APPLICABLE
	1910 Rentals	1910 Rentals		NOT APPLICABLE
1920, 1925, 1997, 1998	Gifts Donations and Bequests	1920 Contributions and Donations From Private Sources		NOT APPLICABLE
		1940 Textbook Sales and Rentals		NOT APPLICABLE
1742, 1743	Sales, Welfare	1941 Textbook Sales		NOT APPLICABLE
1741, 1743	Rentals, Welfare	1942 Textbook Rentals		NOT APPLICABLE
		1950 Miscellaneous Revenue From Other School Corporations		NOT APPLICABLE
		Miscellaneous Revenue From Other School Corporations		
1941	Other Indiana School Corporations	1951 Within The State		NOT APPLICABLE
		Miscellaneous Revenue From Other School Corporations		
1942	Out-of-State School Corporations	1952 Outside The State		NOT APPLICABLE
		Miscellaneous Revenues From Other Local Governmental		
		1960 Units		NOT APPLICABLE
	Interest From County for Late			
1992	Undistributed Taxes	1961 Interest From County on Late Undistributed Taxes		NOT APPLICABLE
	Vocational Education Revenue from			
1995	County	1962 Vocational Education Revenue From County		NOT APPLICABLE
		1980 Refund of Prior Year's Expenditures		NOT APPLICABLE
		1990 Miscellaneous		NOT APPLICABLE
7310	Refund of Insurance (Premiums Paid)	1991 Refund of Insurance (Premiums Paid)		NOT APPLICABLE
	Refund School Building, Holding			
7321	Companies - Overpayment	1992 Refund School Building, Holding Companies - Overpayment		NOT APPLICABLE
	Refund School Building, Holding			
7322	Companies - Reimbursement	1993 Refund School Building, Holding Companies - Reimbursement		NOT APPLICABLE
7329	Other Overpayments and Reimbursements	1994 Other Overpayments and Reimbursements		NOT APPLICABLE
7330	Transportation - Migrant Children	1995 Transportation - Migrant Children		NOT APPLICABLE
7340	Refund of Tax Paid on Gasoline	1996 Refund of Tax Paid on Gasoline		NOT APPLICABLE
1993	Indirect Costs From Federal Government	1997 Indirect Costs From Federal Government		NOT APPLICABLE
, 1970, 1990, 1994, 1996		1999 Other		NOT APPLICABLE
		2000 REVENUE FROM INTERMEDIATE SOURCES		NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		2100 Unrestricted Grants-In-Aid		NOT APPLICABLE
		2200 Restricted Grants-In-Aid		NOT APPLICABLE
		2800 Revenue in Lieu of Taxes		NOT APPLICABLE
		2900 Revenue For/On Behalf of The School Corporation		NOT APPLICABLE
2121, 2300	Educational License Plate Fee/Revenue for/on behalf of School Corporation	2910	Educational License Plate Fees	NOT APPLICABLE
2210, 2300	Congressional Interest /Revenue for/on behalf of the School Corporation	2920	Congressional Interest	NOT APPLICABLE
2290, 2900, 2300	Other (Specify)	2990	Other (Specify)	NOT APPLICABLE
		3000	REVENUE FROM STATE SOURCES	NOT APPLICABLE
		3100	Unrestricted Grants-In-Aid	NOT APPLICABLE
		3110	Minimum Foundation Program	NOT APPLICABLE
3111	Basic Grant	3111	Basic Grant	NOT APPLICABLE
3112	Veteran's Memorial Funds Withheld	3112	Veteran's Memorial Funds Withheld	NOT APPLICABLE
3113	Common School Funds Withheld	3113	Common School Funds Withheld	NOT APPLICABLE
3114	Summer School	3114	Summer School	NOT APPLICABLE
3115	Evening and Part-Time School	3115	Evening and Part-Time School	NOT APPLICABLE
3120	Other State Distributions	3120	Other State Distributions	NOT APPLICABLE
3121	Transportation	3121	Transportation	NOT APPLICABLE
	Amounts Received from State for Social			
3420	Security Obligation	3122	Social Security Obligations	NOT APPLICABLE
3140	Vocational Education	3140	Vocational Education	NOT APPLICABLE
3150	State Matching Fund	3150	State Matching Funds	NOT APPLICABLE
3151	School Lunch	3151	School Lunch	NOT APPLICABLE
3191-3198	Other (Specify)	3190	Other (Specify)	NOT APPLICABLE
	Remediation/Preventive Remediation			
3199	Programs	3199	Remediation/Preventive Remediation Programs	NOT APPLICABLE
		3200	Restricted Grants-In-Aid	NOT APPLICABLE
3211	Alternative Education	3211	Alternative Education	NOT APPLICABLE
3212	School Library Printed Material	3212	School Library Printed Material	NOT APPLICABLE
3213	School SAFE Haven	3213	School SAFE Haven	NOT APPLICABLE
3214	Early Intervention/Reading Recovery	3214	Early Intervention/Reading Recovery	NOT APPLICABLE
3215	ACCESS Indiana	3215	ACCESS Indiana	NOT APPLICABLE
3216	Technology Planning Grants	3216	Technology Planning Grants	NOT APPLICABLE
3217	Technology Grants	3217	Technology Grants	NOT APPLICABLE
3218	Technology Grants Buddy System	3218	Technology Grants Buddy System	NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
	3219 School Intervention and Career Counseling		3219 School Intervention and Career Counseling	NOT APPLICABLE
	3220 Computer Consortium Advancements		3220 Computer Consortium Advancements	NOT APPLICABLE
	3221 Full Day Kindergarten Grant		3221 Full Day Kindergarten Grant	NOT APPLICABLE
	3230 Gifted and Talented		3230 Gifted and Talented	NOT APPLICABLE
	3231 Gifted and Talented - Arts Mini Grants		3231 Gifted and Talented - Arts Mini Grants	NOT APPLICABLE
	3240 Teacher Quality Contacts		3240 Teacher Quality Contacts	NOT APPLICABLE
	3250 Medicaid Reimbursement - State		3250 Medicaid Reimbursement - State	NOT APPLICABLE
	3440 Special Education Alternative Services		3255 Special Education Alternative Services	NOT APPLICABLE
	3260 Tech Prep Mini Grants		3260 Tech Prep Mini Grants	NOT APPLICABLE
	3270 Principal Leadership Academy		3270 Principal Leadership Academy	NOT APPLICABLE
	3280 Professional Development Grants		3280 Professional Development Grants	NOT APPLICABLE
	3281 Child Abuse Prevention		3281 Child Abuse Prevention	NOT APPLICABLE
	Beginning Teacher Internship Program			
	3282 (Teacher Mentor)		3282 Beginning Teacher Internship Program (Teacher Mentor)	NOT APPLICABLE
	Computer Technical Replication Adoption			
	3283 Program		3283 Computer Technical Replication Adoption Program	NOT APPLICABLE
	3284 Special Education Preschool Fund		3284 Special Education Preschool Fund	NOT APPLICABLE
	3285 Project Respect		3285 Project Respect	NOT APPLICABLE
			3290 Other Grants-In-Aid - Restricted	NOT APPLICABLE
	3291 Non-English Speaking Programs		3291 Non-English Speaking Programs	NOT APPLICABLE
	3292 Special Arts Grants		3292 Special Arts Grants	NOT APPLICABLE
	3293 Performance Based Awards		3293 Performance Based Awards	NOT APPLICABLE
	3294 Economic Education Mini-Grants		3294 Economic Education Mini-Grants	NOT APPLICABLE
	3295 Technical Assistance Grants		3295 Technical Assistance Grants	NOT APPLICABLE
	3296 Early Childhood Preschool Latch Key		3296 Early Childhood Preschool Latch Key	NOT APPLICABLE
	3297 Step Ahead		3297 Step Ahead	NOT APPLICABLE
	3298 Drug Free Communities		3298 Drug Free Communities	NOT APPLICABLE
	3299 School Academic Improvement		3299 School Academic Improvement	NOT APPLICABLE
	3300 Revenue in Lieu of Taxes		3800 Revenue in Lieu of Taxes	NOT APPLICABLE
			3900 Revenue For/On Behalf of The School Corporation	NOT APPLICABLE
	3400, 3410 Textbook Reimbursements		3910 Textbook Reimbursements	NOT APPLICABLE
	3400, 3500 Desegregation		3950 Desegregation	NOT APPLICABLE
	3400, 3900 Other (Specify)		3990 Other (Specify)	NOT APPLICABLE
			4000 REVENUE FROM FEDERAL SOURCES	NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		4100	Unrestricted Grants-In-Aid Direct from The Federal Government	NOT APPLICABLE
		4200	Unrestricted Grants-In-Aid Direct from The Federal Government - Through the State	NOT APPLICABLE
		4210	Vocational Education	NOT APPLICABLE
4211	Home Economics, Agriculture, Industrial	4211	Home Economics, Agriculture, Industrial	NOT APPLICABLE
4212	Indiana-Vocational Technical College	4212	Indiana-Vocational Technical College	NOT APPLICABLE
4213	Area Vocational Schools	4213	Area Vocational Schools	NOT APPLICABLE
4214	Pre-Vocational Education (Handicapped)	4214	Pre-Vocational Education (Handicapped)	NOT APPLICABLE
4215	Work-study	4215	Work-study	NOT APPLICABLE
		4220	Special Education	NOT APPLICABLE
4223	Public Law 101-476 IDEA	4223	Public Law 101-476 IDEA	NOT APPLICABLE
4224	Public Law 89-313	4224	Public Law 89-313	NOT APPLICABLE
4225	Public Law 99-457	4225	Public Law 99-457	NOT APPLICABLE
4226	Sliver/Public Law 105-17	4226	Sliver/Public Law 105-17	NOT APPLICABLE
4229	Other Special Education	4229	Other Special Education	NOT APPLICABLE
		4230	Impacted Areas	NOT APPLICABLE
4231	Public Law 874	4231	Public Law 874	NOT APPLICABLE
4233	Public Law 100-485	4233	Public Law 100-485	NOT APPLICABLE
4234	Food Stamps	4234	Food Stamps	NOT APPLICABLE
4240	School to Work Act	4240	School to Work Act	NOT APPLICABLE
4260	Adult Education	4260	Adult Education	NOT APPLICABLE
4270	Disaster Grants	4270	Disaster Grants	NOT APPLICABLE
4280	Job Training Partnership Act	4280	Job Training Partnership Act	NOT APPLICABLE
		4290	Other (Specify)	NOT APPLICABLE
4291	School Lunch Reimbursement	4291	School Lunch Reimbursement	NOT APPLICABLE
4292	School Breakfast Reimbursement	4292	School Breakfast Reimbursement	NOT APPLICABLE
4293	Kindergarten Milk Reimbursement	4293	Kindergarten Milk Reimbursement	NOT APPLICABLE
	Summer Food Service Program For			
4294	Children	4294	Summer Food Service Program For Children	NOT APPLICABLE
	Vocational Education Reimbursement for			
4295	Computers	4295	Vocational Education Reimbursement for Computers	NOT APPLICABLE
4297	After School Snack Reimbursement	4297	After School Snack Reimbursement	NOT APPLICABLE
4296	CAPPS Reimbursement	4299	Other	NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		4300	Restricted Grants-In-Aid Direct from the Federal Government	NOT APPLICABLE
4310	Disaster Grants	4310	Disaster Grants	NOT APPLICABLE
4320	National Science Foundation	4320	National Science Foundation	NOT APPLICABLE
4330	Technology	4330	Technology	NOT APPLICABLE
4390	Other (Specify)	4390	Other (Specify)	NOT APPLICABLE
			Restricted Grants-In-Aid From The Federal Government	
		4500	Through The State	NOT APPLICABLE
		4510	Public Law 97-35 - I.A.S.A.	NOT APPLICABLE
4414	Title I	4514	Title I	NOT APPLICABLE
4415	Title VI	4515	Title VI	NOT APPLICABLE
4416	Title I - Migrant	4516	Title I - Migrant	NOT APPLICABLE
4417	Drug Free Schools - Part II P.L. 99-570	4517	Drug Free Schools - Part II P.L. 99-570	NOT APPLICABLE
4418	Title I - Even Start	4518	Title I - Even Start	NOT APPLICABLE
4420	Non-Food Assistance	4520	Non-Food Assistance	NOT APPLICABLE
4430	Value Awareness P.L. 101-610	4530	Value Awareness P.L. 101-610	NOT APPLICABLE
4440	Medicaid Reimbursement - Federal	4540	Medicaid Reimbursement - Federal	NOT APPLICABLE
4450	Educate America P.L.. 103-227 Title IV	4550	Educate America P.L.. 103-227 Title IV	NOT APPLICABLE
4460	Project Respect	4560	Project Respect	NOT APPLICABLE
4470	Class Size Reduction P.L. 105-277	4570	Class Size Reduction P.L. 105-277	NOT APPLICABLE
		4590	Other (Specify)	NOT APPLICABLE
4491	Career Awareness P.L. 100-297 - Dwight D Eisenhower Math	4591	Career Awareness	NOT APPLICABLE
4492	and Science	4592	P.L. 100-297 - Dwight D Eisenhower Math and Science	NOT APPLICABLE
4493	Latch Key Kids Grant	4593	Latch Key Kids Grant	NOT APPLICABLE
4495	Step Ahead	4595	Step Ahead	NOT APPLICABLE
4496	HIV/AIDS Training Grants	4596	HIV/AIDS Training Grants	NOT APPLICABLE
	Stewart Homeless Assistance P.L. 101-			
4497	645	4597	Stewart Homeless Assistance P.L. 101-645	NOT APPLICABLE
4498	Enhanced Education Act	4598	Enhanced Education Act	NOT APPLICABLE
4490, 4494, 4499	Other (Specify)	4599	Other	NOT APPLICABLE
			Grants-In-Aid From the Federal Government Thru Other	
		4700	Intermediate Agencies	NOT APPLICABLE
		4800	Revenue in Lieu of Taxes	NOT APPLICABLE
		4900	Revenue For /On Behalf of The School Corporation	NOT APPLICABLE
4900	Other (Specify)	4990	Other (Specify)	NOT APPLICABLE

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		5000 OTHER FINANCING SOURCES		NOT APPLICABLE
		5100 Issuance of Bonds		NOT APPLICABLE
5110	Bond Principal	5110	Bond Principal	NOT APPLICABLE
	Premiums or Accrued Interest on The			
5120	Issuance of Bonds	5120	Premiums or Accrued Interest on The Issuance of Bonds	NOT APPLICABLE
5130	Tax Anticipation Warrant Premiums	5130	Tax Anticipation Warrant Premiums	NOT APPLICABLE
5400	Bond Anticipation Notes	5140	Bond Anticipation Notes	NOT APPLICABLE
		5200	Transfers From One Fund to Another	NOT APPLICABLE
9100	Social Security Transfer - Co-ops	5210	Social Security Transfer - Co-ops	NOT APPLICABLE
		5300	Proceeds From The Disposal of Real or Personal Property	NOT APPLICABLE
7110, 7140	Real Property, Gifts and Bequests	5310	Disposal of Real Property	NOT APPLICABLE
7120, 7140	Personal Property, Gifts and Bequests	5320	Disposal of Personal Property	NOT APPLICABLE
7190	Other (Specify)	5390	Other (Specify)	NOT APPLICABLE
		5400	Loan Proceeds	NOT APPLICABLE
5200	Veterans' Memorial Fund Advance	5410	Veterans' Memorial Fund Advance	NOT APPLICABLE
5300	Common School Fund Advance	5420	Common School Fund Advance	NOT APPLICABLE
6100	Temporary	5430	Temporary	NOT APPLICABLE
6200	Emergency	5440	Emergency	NOT APPLICABLE
6300	Loans From One Fund to Another	5450	Loans From One Fund to Another	NOT APPLICABLE
6400	School Bus	5460	School Bus	NOT APPLICABLE
6500	Grant Anticipation Notes	5470	Grant Anticipation Notes	NOT APPLICABLE
6700	Energy Savings	5980	Energy Savings	NOT APPLICABLE
		6000	OTHER ITEMS	NOT APPLICABLE
7400	Return to Petty Cash	6010	Return of Petty Cash	NOT APPLICABLE
7500	Return to Cash Change	6020	Return of Cash Change	NOT APPLICABLE
		6400	Extraordinary Items	NOT APPLICABLE
7210	Insurance (Claims for Losses)	6410	Insurance (Claims for Losses)	NOT APPLICABLE
		6500	Sale of Securities	NOT APPLICABLE
7130, 7140	Securities, Gifts and Bequests	6510	Securities	NOT APPLICABLE
		6600	Other (Specify)	NOT APPLICABLE

EXPENDITURE ACCOUNTS

11000	Instruction - Regular Programs	10000	INSTRUCTION	1
11025	Non Special Education Preschool	11000	Regular Programs	1
11050	Full Day Kindergarten	11025	Non Spec Ed Preschool	1
		11050	Full Day Kindergarten	1

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
11100 Elementary		11100 Elementary		1
11200 Middle/Junior High		11200 Middle/Junior High		1
11300 High School		11300 High School		1
11350 Academic Honors		11350 Academic Honors Diploma		1
11355 Academic Honors Monies		11355 Academic Honors High Ability Student Programs		1
		11400 Vocational Education		1
11410 Agriculture A		11410 Agriculture A		1
11420 Agriculture B		11420 Agriculture B		1
11430 Distributive Education		11430 Distributive Education		1
11440 Health Occupations		11440 Health Occupations		1
11450 Consumer and Homemaking		11450 Consumer and Homemaking		1
11460 Occupational Home Economics		11460 Occupational Home Economics		1
11470 Business Education		11470 Business Education		1
11480 Industrial Education A		11480 Industrial Education A		1
11490 Industrial Education B		11490 Industrial Education B		1
		11500 Vocational Education		1
11510 Cooperative Education		11510 Cooperative Education		1
11520 Area School Participation		11520 Area School Participation		1
11590 Other Vocational Education Programs		11590 Other Vocational Education Programs		1
11600 Alternative Education Programs		11600 Alternative Education Programs		1
11610 Elementary		11610 Elementary		1
11620 Middle School		11620 Middle School		1
11630 High School		11630 High School		1
11900 Other Regular Programs		11900 Other Regular Programs		1
11910 Competency Testing		11910 Competency Testing		1
11920 Project 4R's		11920 Project 4R's		1
11990 Other Regular Programs				1
12000 Instruction - Special Programs		12000 Special Programs		1
		12100 Gifted and Talented		1
12100 Gifted and Talented		12110 Gifted and Talented		1
12150 Academic Honors - High Ability		12150 High Ability Student Programs		1
		12200 Mental Disabilities		1
12210 Mild Mental Handicap		12210 Mild Mental Disabilities		1
12220 Moderate Mental Handicap		12220 Moderate Mental Disabilities		1
12230 Mental Handicap		12230 Severe Mental Disabilities		1
		12300 Physical Impairment		1

OLD CHART OF ACCOUNTS		REVISED CHART OF ACCOUNTS		Expenditure Category
ACCOUNT	NAME	ACCOUNT	NAME	
12310	Orthopedic Impairment	12310	Orthopedic Impairment	1
12320	Multiple Handicapped	12320	Multiple Handicapped	1
12330	Visual Impairment	12330	Visual Impairment	1
12340	Hearing Impairment	12340	Hearing Impairment	1
12350	Homebound	12350	Homebound	1
		12400	Emotional Disabilities	1
12410	Emotional Handicap - Full Time	12410	Emotional Handicap - Full Time	1
12420	Emotional Handicap - All Others	12420	Emotional Handicap - All Others	1
		12500	Culturally Different	1
12510	Communication Handicapped	12510	Communication Handicapped	1
12520	Compensatory	12520	Compensatory	1
		12600	Learning Disability	1
12610	Learning Disability - Full Time	12610	Learning Disability	1
12620	Learning Disability - All Others			1
		12700	Equal Opportunity At Risk	1
12710	Equal Opportunity At-Risk Students	12710	Equal Opportunity At-Risk	1
		12800	Special Education Preschool	1
12810	Special Education Preschool	12810	Special Education Preschool	1
12900	Other Special Programs	12900	Other Special Programs	1
13000	Instruction - Adult/Cont Education	13000	Adult/Continuing Education Programs	1
13100	Adult Basic Education	13100	Adult Basic Education	1
13200	Advanced Adult Education	13200	Advanced Adult Education	1
13300	Occupational Programs	13300	Occupational Programs	1
13600	Special Interest Programs	13600	Special Interest Programs	1
13900	Other Adult/Continuing Ed Programs	13900	Other Adult/Continuing Ed Programs	1
14000	Instruction - Summer School	14000	Summer School Programs	1
14100	Elementary	14100	Elementary	1
14200	Middle/Junior High School	14200	Middle/Junior High School	1
14300	High School	14300	High School	1
		15000	Enrichment Programs	1
15100	Enrichment Prog.-Non-Credit	15100	Non-Credit	1
		16000	Remediation	1
16100	Remediation	16100	Remediation Testing	1
16200	Preventive Remediation	16200	Preventive Remediation	1
		17000	Payments to Other Governmental Units Within the State	1
41100	Transfer Tuition	17100	Transfer Tuition	1

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
41300	Area Vocational Schl/Participate Share	17300	Area Vocational School (Participate Share)	1
41400	Joint Services and Supply	17400	Joint Services and Supply - Special Education	1
41500	Interlocal Agreement - Sp Ed	17500	Special Education - Interlocal Agreements	1
41600	Joint Serv and Supply / Other	17600	Joint Service and Supply - Other	1
41700	Interlocal / Other	17700	Interlocal Agreements - Other	1
41800	Payments to Charter Schools	17800	Payments to Charter Schools	1
41900	Other	17900	Other	1
42000	Pay to Governmental Units-Out State	18000	Payments to Governmental Units Outside State	1
21000	Support Services - Pupils	20000	SUPPORT SERVICES	0
		21000	Support Services - Students	0
		21100	Attendance and Social Work Services	2
21110	Service Area Direction	21110	Service Area Direction	2
21120	Attendance Services	21120	Attendance Services	2
21130	Social Work Services	21130	Social Work Services	2
21140	Pupil Accounting	21140	Pupil Accounting	2
21190	Other Attendance/Social Work Serv	21190	Other Attendance and Social Work Services	2
		21200	Guidance Services	2
21210	Service Area Direction	21210	Service Area Direction	2
21220	Counseling Services	21220	Counseling Services	2
21230	Appraisal Services	21230	Appraisal Services	2
21240	Information Services	21240	Information Services	2
21250	Records Maintenance	21250	Records Maintenance	2
21290	Other Guidance Services	21290	Other Guidance Services	2
		21300	Health Services	2
21310	Service Area Direction	21310	Service Area Direction	2
21320	Medical Services	21320	Medical Services	2
21330	Dental Services	21330	Dental Services	2
21340	Nurse Services	21340	Nurse Services	2
21390	Other Health Services	21390	Other Health Services	2
		21400	Psychological Services	2
21410	Service Area Direction	21410	Service Area Direction	2
21420	Psychological Testing	21420	Psychological Testing	2
21430	Psychological Counseling	21430	Psychological Counseling	2
21490	Other Psychological Services	21490	Other Psychological Services	2
		21500	Speech Pathology and Audiology Services	1
21510	Service Area Direction	21510	Service Area Direction	1

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
21520	Speech Pathology Services	21520	Speech Pathology Services	1
21530	Audiology Services	21530	Audiology Services	1
21590	Other Speech Pathology/Audiology Serv	21590	Other Speech Pathology and Audiology Services	1
		21600	Occupational Therapy - Related Services	2
21610	Service Area Direction	21610	Service Area Direction	2
		21620	Occupational Therapy Services	2
		21700	Physical Therapy Services	2
21710	Service Area Direction	21710	Service Area Direction	2
		21720	Physical Therapy Services	2
		21800	Special Education Administration	2
		21810	Service Area Direction	2
21690	Other Special Education Administration	21890	Other Special Education Administration	2
		21900	Other Support Services - Students	2
		21910	Service Area Direction	2
21790	Other Student Services	21990	Other Student Services	2
22000	Support Services - Instruction Staff	22000	Support Services - Instruction	0
		22100	Improvement of Instruction	2
22110	Service Area Direction	22110	Service Area Direction	2
22120	Instruction and Curriculum Development	22120	Instruction and Curriculum Development	2
22130	Instructional Staff Training Services	22130	Instructional Staff Training	2
22190	Other Improve Instruct Serv-Staff	22190	Other Improvements of Instructional Services	2
		22200	Library/Media Services	1
22210	Service Area Direction	22210	Service Area Direction	1
22220	School Library	22220	School Library	1
22230	Audiovisual	22230	Audiovisual	1
22240	Educational Television	22240	Educational Television	1
22250	Computer Assisted Instruction Services	22250	Computer Assisted Instruction Services	1
22290	Other Education Media Services	22290	Other Educational Media Services	1
		22300	Instruction - Related Technology	2
26700	Technology Coordinator	22310	Technology Service Supervision and Administration	2
		22320	Student Learning Centers	2
		22330	Systems Analysis and Planning	2
		22340	Systems Application Development	2
		22350	Systems Operations	2
		22360	Network Support	2
		22370	Hardware Maintenance and Support	2

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
			Professional Development for Instruction - Focused	
		22380	Technology Personnel	2
		22400	Academic Student Assessment	2
		22900	Other Support Service - Instructional Staff	2
23000	Support Services - General Admin	23000	SUPPORT SERVICES - GENERAL ADMINISTRATION	0
		23100	State Board of Education	0
23110	Service Area Direction	23110	Service Area Direction	2
23120	Service Area Assistants	23120	Service Area Assistants	2
23150	Legal Services	23150	Legal Services	3
23160	Promotion Expense	23160	Promotion Expense	3
23190	Other Governing Body Services	23190	Other Governing Body Services	2
		23200	Executive Administration	0
23210	Office of the Superintendent	23210	Office of the Superintendent	2
23220	Community Relations	23220	Community Relations	2
23230	Staff Relations and Negotiations	23230	Staff Relations and Negotiations	3
23290	Other Executive Administration Services	23290	Other Executive Administration Services	2
24000	Support Services - School Admin	24000	Support Services - School administration	0
24100	Office of the Principal Services	24100	Office of the Principal	1
24900	Other Support Services-School Admin	24900	Other Support Services-School Administration	2
25000	Support Services - Business	25000	Central Office	0
		25100	Fiscal Services	3
25110	Office of the Business Manager	25110	Office of the Business Manager	3
25210	Service Area Direction	25120	Service Area Direction	3
25220	Budgeting	25130	Budgeting	3
25230	Receiving and Disbursing Funds	25140	Receiving and Disbursing Funds	3
25240	Payroll Services	25150	Payroll Services	3
25250	Financial Accounting	25160	Financial Accounting	3
25260	Internal Auditing	25170	Internal Auditing	3
25270	Property Accounting	25180	Property Accounting	3
		25190	Other Fiscal Services	3
25291	Refund of Revenue	25191	Refund of Revenue	3
25292	Petty Cash	25192	Petty Cash	3
25293	Printed Forms	25193	Printed Forms	3
25294	F.I.C.A. Service Charge	25195	Bank Account Service Charge	3
25295	NOW Account Service Charge	25195	Bank Account Service Charge	3
25296	Cash Change	25196	Cash Change	3

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
25299 Other		25199 Other		3
		25200 Purchasing, Warehousing, and Distribution Services		3
25710 Service Area Direction		25210 Service Area Direction		3
25720 Purchasing		25220 Purchasing		3
25730 Warehousing and Distributing		25230 Warehousing and Distributing		3
25740 Printing, Publishing, Duplicating		25300 Printing, Publishing and Duplicating Services		3
26200 Planning/Research/Develop/Evaluation		25400 Planning, Research, Development and Evaluation		3
		25500 Textbooks for Rent or Resale		1
25810 Direction of Rental Service		25510 Direction of Rental Service		1
25820 Textbooks, Workbooks and Repairs		25520 Textbooks, Workbooks and Repairs		1
				0
25830 Distribution of Textbook Reimbursements		25530 Distribution of Textbook Reimbursements		
25840 Other Textbook Rental Services		25540 Other Textbook Rental Services		1
25850 Direction of Resale Service		25550 Direction of Resale Service		1
25860 Textbooks and Workbooks		25560 Textbooks and Workbooks		1
25870 Materials and Supplies		25570 Materials and Supplies		1
25890 Other Textbook Resale Services		25590 Other Textbook Resale Services		1
26300 Information Services		25600 Public Information Services		3
		25700 Personnel Services		3
26100 Direction of Central Support Services		25710 Supervision of Personnel Services		3
26410 Service Area Direction		25710 Supervision of Personnel Services		2
26420 Employment and Placement		25720 Recruitment and Placement		2
26430 Staff Accounting Services		25730 Personnel Services		2
26440 In-service Training (noninstructional)		25740 Noninstructional Personnel Training		2
26450 Health Services		25750 Health Services		2
		25790 Other Personnel Services		2
		25800 Administrative Technology Services		2
26700 Technology Coordinator		25810 Technology Services Supervision And Administration		2
		25820 Systems Analysis and Planning		2
		25830 Systems Application Development		2
		25840 Systems Operations		2
		25850 Network Support		2
		25860 Hardware Maintenance and Support		2
		Professional Development Costs for Administrative Technology		
		25870 Personnel		2
		25890 Other Technology Services		2

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
		25900 Other Support Services - Central Services		2
25910	Judgments	25910	Judgments	3
25920	Ditch Assessments	25920	Ditch Assessments	3
25930	Easements	25930	Easements	3
25940	Claims and Settlements	25940	Settlements	3
25950	Other Assessments	25950	Other Assessments	3
25990	Other Liabilities	25990	Other Support Services - Central	3
25790	Other Internal Services	25990	Other Support Services - Central	3
29000	Support Services - Other	25990	Other Support Services - Central	3
		26000	Operation and Maintenance of Plant Services	3
25410	Service Area Direction	26100	Service Area Direction	3
25420	Maintenance of Buildings	26200	Maintenance of Buildings	3
25430	Maintenance of Grounds	26300	Maintenance of Grounds	3
25440	Maintenance of Equipment	26400	Maintenance of Equipment	3
25450	Vehicle Maintenance (not buses)	26500	Vehicle Maintenance (not buses)	3
25460	Security Services	26600	Security Services	3
25470	Insurance (not buses)	26700	Insurance	3
25490	Other Operating/Maintenance of Plant	26800	Other Operating and Maintenance of Plant	3
		27000	Student Transportation	3
25510	Service Area Direction	27010	Service Area Direction	3
25520	Vehicle Operation	27100	Vehicle Operation	3
25530	Monitoring Services	27200	Monitoring Services	3
25540	Vehicle Servicing and Maintenance	27300	Vehicle Servicing and Maintenance	3
25550	Purchase of School Buses	27400	Purchase of School Buses	3
25560	Insurance on Buses	27500	Insurance on Buses	3
25570	Insurance on Pupils	27600	Insurance on Pupils	3
25580	Contracted Transportation Services	27700	Contracted Transportation Services	3
25590	Other Pupil Transportation Services	27900	Other Student Transportation Services	3
25591	Bus Driver Training	27910	Bus Driver Training	3
		30000	OPERATION OF NONINSTRUCTIONAL SERVICES	3
		31000	Food Services Operation	3
25610	Service Area Direction	31100	Service Area Direction	3
25620	Food Preparation and Dispensing	31200	Food Preparation and Dispensing	3
25630	Food Delivery	31300	Food Delivery	3
25640	Food Purchases	31400	Food Purchases	3
25680	Distribution of School Lunch Reimb	31500	Distribution of School Lunch Reimbursements	3

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
25690	Other Food Services	31900	Other Food Services	3
30000	Community Services	33000	Community Service Operations	3
31000	Direction of Community Services	33100	Direction of Community Services	3
32000	Community Recreation	33200	Community Recreation	3
33000	Civic Services	33300	Civic Services	3
34000	Athletic Coaches	33400	Athletic Coaches	3
36000	Welfare Activities Services	33500	Welfare Activities Services	3
37000	Nonpublic School Pupils Services	33600	Nonpublic School Pupils Services	3
39000	Other Community Services	33900	Other Community Services	3
39100	High School Band Uniforms	33910	High School Band Uniforms	3
39200	Contributions to Historical Societies	33920	Contributions to Historical Societies	3
39400	Latch Key Kid Program	33930	Latch Key Kid Program	3
39500	Child Care Services	33940	Child Care Services	3
39600	Step Ahead	33950	Step Ahead	3
39900	Other Community Services	33990	Other	3
		40000	FACILITIES ACQUISITION AND CONSTRUCTION	4
25310	Service Area Direction	40100	Service Area Direction	4
25320	Land Acquisition and Development	41000	Land Acquisition and Development	4
25330	Professional Services	43000	Professional Services	4
25340	Educational Specifications Development	44000	Educational Specifications Development	4
		45000	Building Acquisition, Construction and Improvement	4
25350	Building Acquisition/Construct/Improve	45100	Building Acquisition, Construction and Improvements	4
25351	Build. Acquisition/Construct/Improve	45100	Building Acquisition, Construction and Improvements	4
25352	Energy Saving Contracts	45200	Energy Saving Contracts	4
25353	Skilled Craft Employees	45300	Skilled Craft Employees	3
25355	Sports Facilities	45400	Sports Facilities	4
25360	Rent of Buildings, Grounds, Equipment	45500	Rent of Buildings, Facilities and Equipment	3
25370	Purchase of Moveable Equipment	46000	Purchase of Moveable Equipment	4
25380	Purchase of Mobile or Fixed Equipment	47000	Purchase of Mobile or Fixed Equipment	4
25390	Other Facilities Acq/Construction	49000	Other Facilities Acquisition and Construction	4
		50000	DEBT SERVICES	4
		51000	Principal of Debt	4
51100	Bonds	51100	Bonds	4
51200	Temporary Loans	51200	Temporary Loans	0
51300	Emergency Loans	51300	Emergency Loans	4
51400	School Bus Loans	51400	School Bus Loans	4

OLD CHART OF ACCOUNTS		REVISED CHART OF ACCOUNTS		Expenditure Category
ACCOUNT	NAME	ACCOUNT	NAME	
51500	Bond Anticipation Loans	51500	Bond Anticipation Loans Other Department of Local Government Finance Approved	4
51600	Other Principal of Debt	51600	Debt	4
50000	Debt Services	52000	Interest on Debt	4
52100	Bonds	52100	Bonds	4
52200	Temporary Loans	52200	Temporary Loans	3
52300	Emergency Loans	52300	Emergency Loans	4
52400	School Bus Loans	52400	School Bus Loans	4
52500	Bond Anticipation Loans	52500	Bond Anticipation Notes Other Department of Local Government Finance Approved	4
52600	Other Interest on Debt	52600	Debt	4
		53000	Lease Rental	4
53100	Buildings - Principal	53100	Buildings - Principal	4
53150	Buildings - Interest	53150	Buildings - Interest	4
53200	Equipment - Principal	53200	Equipment - Principal	4
53250	Equipment - Interest	53250	Equipment - Interest	4
53300	School Buses - Principal	53300	School Buses - Principal	4
53350	School Buses - Interest	53350	School Buses - Interest	4
53400	Other - Principal	53400	Other - Principal	4
53450	Other - Interest	53450	Other - Interest	4
		54000	Advancements and Obligations	4
54100	Veterans' Memorial Fund	54100	Veteran's Memorial Funds - Principal	4
		54150	Veteran's Memorial Funds - Interest	4
54200	Common School Fund	54200	Common School Fund - Principal	4
		54250	Common School Fund - Interest	4
54300	Civil Aid Bond Obligations	54300	Civil Aid Bond Obligations - Principal	4
		54350	Civil Aid Bond Obligations - Interest	4
59000	Other Debt Services	59000	Other Debt Services Obligations	0
59100	Bond Registrars Fee	59100	Bond Registrars Fee	0
59200	Bond Bank Fee	59200	Bond Bank Fee	0
		60000	Non Programmed Charges	0
43100	Transfers from One Fund to Another	60100	Transfers from One Fund to Another	0
43120	Transfers - Self Insurance Fund	60120	Self-Insurance	0
43200	Loans from One Fund to Another	60200	Loans from One Fund to Another	0
43300	Securities Purchased	60300	Securities Purchased	0
43400	Transfers For Social Security	60400	FICA Transfers - Co-ops	1

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
	43500 Debt Service TBR-Transfers ECA Only		60500 Debt Service TBR-Transfers ECA Only	1
	49000 Other Nonprogrammed Charges		60600 Indirect Costs	0
	49100 Indirect Costs		60600 Indirect Costs	0
	49200 Scholarship		60700 Scholarship	3

HEADER RECORDS THAT SHOULD
NOT ALLOW POSTING

ACCOUNT	OLD CHART OF ACCOUNTS NAME	ACCOUNT	REVISED CHART OF ACCOUNTS NAME	Expenditure Category
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ACCOUNTS NOT IN NEW CHART

26491	P.E.R.F.	PRORATE	
26492	Social Security	PRORATE	
26493	Workmen's Compensation	PRORATE	
26494	Group Insurance	PRORATE	
26495	Official Bonds		3
26496	Unemployment Compensation	PRORATE	
26497	Teachers Retirement Fund		1
26498	Early Retirement and Severance Pay	PRORATE	
26499	Other		3
26500	Statistical Services		3
26600	Data Processing		3
26710	Technology Support and Maintenance		2
26900	Other Support Services-Central		3
40000	Nonprogrammed Charges		0
41200	Joint Schools		1
96001	Temporary Loans		4
96002	School Bonds		4
96003	Emergency Loans		4
96004	School Bus Loans		4
96005	Holding Company-Public & Private		4
96006	Veterans' Memorial Loans		4
96007	Common School Loans		4
96008	Civil Aid Bonds		4
96009	IN Bond Anticipation Notes		4
96010	Other Tax Board Approved Debt		4
96011	Retirement/Severance Bonds		0
99999	Minus Adjustment		